App F IX 4

Previous References

1945-46 (Annual)

File No 106-45

Serial Nos 23.24

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos -125 D

Part B for January 46

SUBJECT

Amendment of the By-law no 24 - relating to the refund of octroi on dutiable articles.

L & S 97-98 dt 11-1-46

To Munl Commr.
(2) B'lore City
(3) Comptroller & Secy

Laid before the

2953
L

Letter no H4-883/41 dt 12-10-44 from the Mil Commr, Bgm, requesting sanction to the amendment of the existing Byelaw no 24 relating to the refund of octroi on dutiable articles

1) A copy of the octroi Byelaws as in force in Bangalore city enclosed is put up.

2) The Law section will be requested to state whether the amendment proposed is in order and may be approved.

3) Files for orders

RLB
12/5

4) A statement showing in juxta position the existing bylaw & the bylaw as proposed to be amended maybe filed, with information as to what the practice is in regard to refund of octroi in cases of vehicles & Waggons & the Cpo. station. How is the proposed change an improvement over the existing bylaw? This is to be explained clearly.

Jm
16/12

2953 ✓ 2112/2

382/Law

5) Should write a draft-letter calling for the information

6) Secretary
21/5/45
The Municipal Town Clerk
L 11606 d 31-5-45
calls for the above information

3254/2114
Secretary
from the Municipal Town Clerk
A 4 c 883 D 12-9-45
Forwards a statement showing the procedure in voting in regard to refund of octroi duty in the T & M Station and adds that the amendment proposed is an improvement on the present Bye-law

7) As advised, the Law Section will be consulted

8) Draft reply enclosing a copy of the Bye-laws in force in the Municipality
12/11/45
A copy is sent

9) The opinion of the Law Section may be sought on the enclosed amendments of the proposed Bye-laws
27/11/45
Secretary
28/11/45
Asst. Secy. - Law Section
28/11/45

382 / Laws

Ochre bye-laws - amendment - Bca by Mcl

subd.

Bye-laws no 24 of the Ochre Bye laws of the Blue City Municipality is sought to be amended (to cl) The by proposed amendments come within the purview of s 51 of the City Municipalities Act and may be adopted provided the formalities of publication and, such as are the under subd 51 (2) of the Act are observed

MMA 29/11/65

under sec 51 of the city municipalities Act, the municipal council is competent to make the proposed bye laws after due publication under sec 51 (2) and with the sanction of the Govt. The proposed bye laws are in order I made a slight change in clause c

Laws Secy)

Jr 30/11

(ii) Rev. Levies N/C) 2112 1cr 30/11/45 Ps 9/11

The amendment can shortly be altered & the law seekin may be applied

Minister for Education 1/12/45

1/12/45

15/12/45

15/12/45

Dft for PL

15/12/45

Sent with a draft letter

20/12

The PL can now be withdrawn

Library 11-1-46

Sections

B

Date 3-12-45
No 3245

PRINTING SECTION

2953/L

BANGALORE CITY MUNICIPALITY

No A4-883/41 MUNICIPAL OFFICES

Encl

Bangalore 12th Oct. 1944

SECY LAW DEPT
GOVT OF MYSORE

FROM

P SURYANARAYANA SETTI, ESQ, BA LL B
MUNICIPAL COMMISSIONER
Bangalore City

GEN & F SECT
1944
L S & ANG

TO

C Narayanaswamy Naidu, Esq, B A, B L
Legal Remembrancer and,
Secretary to Government,
Law Department,
Bangalore

SIR

I have the honour to state that on a proposition moved by Mr N Keshava Iyengar at the Council meeting held on 22-12-1941 that the system of the levy of octroi duty and recovery and refunding the same is not satisfactory etc, the Council referred the matter to the Octroi Committee The Octroi Committee decided on 13-3-1942 to call for the opinion of the Octroi Superintendent in the matter As called for, the Octroi Superintendent furnished the following opinion -

(a) As regards the system of recovery of octroi, he opined that the existing system under the octroi byelaws may be continued

(b) As regards refunds of octroi on dutiable articles, he proposed certain amendments to the existing octroi bye-law No 24

The Octroi Committee on 8-6-1942 approved the opinion of the Octroi Superintendent and requested the Council to refer the proposed amendment to Octroi bye-law No 24 to the Bye-law Committee for incorporating the necessary changes The Council at their meeting held on 27-6-1942 referred this question to the Bye-law Committee The Bye-law Committee decided on 7-5-1943 that the suggestion of the Octroi Superintendent may be approved The - Council at their meeting held on 23-6-1943 approved the opinion of the Bye-law Committee Objections were invited from the public Only one objection was received from the Bangalore Piece Goods merchants Association They state that 6 months time for refunds on textiles may be retained instead of 3 months time now proposed The matter was placed before the Council for their final approval

[illegible]

[illegible]

Adjourned Ordinary General Meeting of the Municipal Council held on Saturday the 26th August 1944 at 3 P.M.,

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35

Present:-

C. N. Narasinga Rau, Esq., B.A., B.L.,
Hon. President.

Messrs.	Messrs.
1. Mr. V. Veerappa.	11. P. R. Ramiah, B.Sc.,
2. G. R. Athirajulu Naidu, B.A.,B.L.,	12. L. S. Raju, M.A.,(Hons).B.L
3. Ramalal Thiwari.	13. T. T. Sharma.
4. G. Nanjappa.	14. M. K. Narayanaiengar, B.A.B.L
5. C. Chenniah.	15. Mrs. Dwarkabai Gadambi.
6. Singam Rangaswamappa.	16. K. A. Narayana.
7. P. V. Ramachandra Gupta.	17. M. Subbose Anandi, B.A.,L.T
8. H. B. Shamarappa.	18. A. N. Jayamuthuraju.
9. D. Venkataramanappa.	19. S. Ghouse Mohiyuddin.
10. K. N. Ramaswamy, B.A.,	20. A. J. Khaleel.

Absent.-

Messrs.	Messrs.
1. N. Keshava Iyengar, B.A., B.L.,	6. M. A. Gopalasamy Iyengar, M.A.B.L
2. W. H. Hanumanthappa.	7. H. C. Suryanarayana Rao.
3. S. Visvamurthy, B.A.,	8. Mimrilal Parasumull.
4. B. M. Gupta.	9. Mirza Azizulla Beig.
5. P. Shivashankar, B.A., B.L.,	
6.	

Proceedings of the Council meeting dated 26-8-44

40 Office Note that the amendment to Octroi Bye-law No 24 was published in local papers and only one objection has been received

Resolution - Further action may be taken in the matter

Sd C N Narasingha Rau,
Hon President

"Copy"

R Jagannadham
27/8

Municipal Commissioner

No 44-C No 883/43

City Municipal Offices,
Bangalore, 15th April/5th May '44

Notice

The inhabitants of the Bangalore City Municipality are hereby informed that the Municipal Council at their meeting dated 23-6-43 have proposed to amend bye-law No 24 of Octroi Bye-laws framed under Section 51(1)(x) of the Mysore City Municipalities Act of 1933

Any inhabitant of the Municipality who objects the proposed amendment may prefer his objection in writing to the undersigned within 30 days from the date of publication of this notice

Sd K Suryanarayana Setti

Municipal Commissioner

"On all articles on which Octroi duty has been paid and which are subsequently exported by the importer himself beyond the Octroi limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import and that no refund shall be granted of any sum less than one rupee and on kerosine oil

(a) If timber in log is sawn into scantlings and exported a refund of 75% of the Octroi duty levied on the log at the time of import, may be granted provided the scantlings are exported within 6 months from the date of which the octroi was levied.

(b) When tobacco is manufactured into cigarettes and exported, a refund of 87½% of the Octroi duty levied on the raw material at the time of import may be granted provided the cigaretted so manufactured, are exported within one month from the date on which octroi was levied

Note - The concession under Bye-law No 24(a) & (b) apply only to Factories and not to petty dealers in timber and tobacco

(c) Refund on piece-goods and other textiles, fabrics, such as cloth shall be granted only of packages or boxes containing the same provided such packages or boxes have been got sealed by the seal of the Octroi Office, before their removal from the office on payment of duty thereon, provided they are exported within 3 months from the date on which octroi was levied provided further that a deduction at 10% of octroi duty on piece goods shall be made before refunding the amount of duty on the exportation of goods

(d) On all other dutiable articles refund shall be granted if they are exported within one month from the date on which the Octroi was levied "

"Copy"

K Nagarajan
27/V
Municipal Commissioner

L-H 606 31/5/45

To

The Municipal Comm
Bangalore city

Sir,

With reference to your letter No A-4 883/41, d 12-10-44 requesting sanction of Govt to amend the Conslng Bye-law No 24, relating to the refund of octroi on dutiable articles, I am directed to request you to kindly forward a statement showing in parallel position the existing Bye law and the bye-law as proposed to be amended, with information as to what the practice is in regard to the refund of octroi on dutiable articles in the Bangalore city and the G & M Station, B'lore

It may also be kindly made clear

as to how the proposed change is
improvement over the existing Bye-law

Thanks
for
Dev Lewis

BANGALORE CITY MUNICIPALITY 2119

No A4 C 883/41 M106-45-23 MUNICIPAL OFFICES 24945
Encl 1 statement Bangalore 12th Sep 1945

FROM

K SUBBA RAO, Esq, B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

ADDITIONAL SEC'S TYPIST No 14-10 GOVERNMENT OF MYSORE

J B Nallaradhya, Esq , M A ,
Additional Secretary to the Government
of Mysore, Bangalore

SIR,

Sub - Amendment of existing Octroi Bye-law No 24
relating to refunds of Octroi Duty
--

With reference to your letter No L 11606 dated 31-5-1945, regarding the above, I have the honour to forward herewith a statement, furnishing the required information

I have the honour to be,
Sir,
Your most obedient servant,

K Subba Rao
Municipal Commissioner

hsr/-

Present Byelaw

24 On all articles on which Octroi duty has been paid and which are subsequently exported beyond the Octroi limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of the import, provided that no such refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi as levied Provided also that no refund shall be granted of any sum less than one rupee

Provided further that a deduction of 10 per cent of Octroi duty on piecegoods shall be made before refunding the amount of the duty paid on the exportation of th goods

(a) If the timber in log is sawn into scantlings and exported, a refund of 75 per cent of the Octroi duty levied, on the log at the time of import may be granted

(b) When tobacco is manufactured into cigarettes and exported, a refund of 87½ per cent of the octroi duty levied, on the raw material at the time import may be granted

Note - The concessions under Bye-laws 24(a) and (b) apply only to factories and not to petty dealers in the Timber and tobacco

(c) Refund on cloths will be granted only on packages or boxes containing the same provided such packages or boxes have been got sealed by the seal of the Octroi Office before their removal from the Office on payment of duty thereon

Proposed amendment.

24 On all articles on which octroi duty has been paid and which are subsequently exported by the importer himself beyond the Octroi limits without breaking bulk refund shall subject to the following rules be granted at the rates originally charged at the time of import and that no refund shall be granted of any sum less than one rupee and on Kerosene Oil

(a) If Timber in log is sawn into scantlings and exported a refund of 75% of the octroi duty levied on the log at the time of import may be granted, provided the scantlings are exported within six months from the date on which the octroi was levied.

(b) When Tobacco is manufactured into cigarettes and exported a refund of 87½% of the octroi duty levied on the raw material at the time of import, may be granted provided the cigarettes so manufactured are exported within one month from the date on which octroi was levied

Note The concession under the byelaw No 24(a) abd (b) apply only to factories and not to petty dealers in timber and tobacco of

(c) Refunds on piecegoods and other textile fabrics such as cloth shall be granted only on packages or boxes containing the same provided such packages or boxes have been got sealed by the seal of the octroi office ~~xx payment xxf xduty xth xxxxxx xxx xxxxxxxx~~ before their removal from the office on payment of duty thereon provided they are exported within three months from the date on which octroi was levied Provided further a deduction of 10 percent of Octroi Duty on piece goods shall be made before refunding the amount of duty on the exportation of goods

(d) On all ~~xxx~~ other dutiable articles refund shall be granted if they are exported within one month from the date on which octroi was levied

For Revenue Secretary to Govt

3 Procedure relating to refunds in Mysore City Municipality	4 Procedure relating to refunds in C & M Station area -	5 REMARKS
---	---	The change proposed is an improvement over the present byelaw
24 On all articles on which Octroi Duty has been paid and which are subsequently exported by the original importer himself beyond the municipal limits without breaking bulk, refunds ~~xhaxii~~ shall subject to the following rules be granted at the rates originally charged at the time of import	21 On all articles on which octroi duty has been paid and which are subsequently exported refunds shall subject to certain ~~xh~~ rules be granted at the rates originally charged at the time of import provided that no refund shall be granted of any sum less than one rupee In C & M Station Municipality, no refunds on Timber and perishable articles like Green and dry cocoanuts and Betal leaves are granted But on all the articles liable to Octroi, refunds are granted to the extent of value of goods sent out of the Station In the case of piece goods, and other articles subject to advelorem duty and on the quantities sent out, ~~in~~ ~~In~~ the case of tobacco in all its forms	---- ~~ixxPhexexrxginal~~ Changes proposed are underlined in red ink. -
1 On Timber imported and re-exported in log within six months from the date on which octroi was levied		1 The original Importer himself, must now claim refund
2 On piecegoods- within three months from the date on which octroi was levied		2 No refund is allowed on Kerosene Oil
3 All other articles within one month from the date on which octroi was levied		3 Different time limits have been prescribed for different articles
Provided that no refund shall be granted		
1 Kerosene oil 2 Sugar 3 ~~m~~Jaggary 4 On oil seeds and 5 on any sum less than one rupee		

Municipal Commissioner

14/91

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 11-1-46 194

Signed by Mr. G. V. Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section PU

File No 106-45

Serial No 24

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter no A4 C 883/41 dated 12-9-45 from the Municipal Comr Bangalore city requesting sanction to the amendment of the existing Bye-law no 24 relating to the refund of octroi on duties ~~Order thereon No.~~ articles as resolved by the city Municipal Council at their meeting held on 26-8-44 and adding that necessary formalities have been observed, &

order no 16597-8D 11-1-46

Sanctioned

The Bye-law as amended

10

is noted in the annexure. Though incorporated in the existing bylaws of also presented

from

Ser Revd Secy

3 copies

To The Municipal Commissioner-
Comptroller

1/2

please type
Columns 1 & 2 in
Statement (Typed)

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R E A D -

Correspondence ending with letter No A4 C 383/41 dated 12th September '45 from the Municipal Commissioner, Bangalore City, requesting sanction to the amendment of the existing Bye-law No.24 relating to the refund of octroi on dutiable articles, as resolved by the City Municipal Council at their meeting held on 26th August 1944, and adding that necessary formalities have been observed, &tc

****

ORDER NO 165-97-8/Mul 106-45-24

BANGALORE DATED THE 11 JANUARY 1946

S a n c t i o n e d

It may also be incorporated in the existing bye-laws ~~also~~ and got printed.

The Bye-law as amended is noted in the annexure

for SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT

To

1 The Municipal Commissioner, Bangalore City

The Comptroller to Government of Mysore

DF 30

for Secretary to Government,
Revenue Department

Present Byelaw.

Amendment 13

24. On all articles on which Octroi duty has been paid and which are subsequently exported beyond the Octroi limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of the import; provided that no such refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi was levied. Provided also that no refund shall be granted of any sum less than one rupee.

Provided further that a deduction of 10 per cent of Octroi duty on piecegoods shall be made before refunding the amount of the duty paid on the exportation of the goods.

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Note the concessions under the byelaw No.24(a) and (b) apply only to factories and not to petty dealers in timber and tobacco

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(d) On all other dutiable articles refund shall be granted if they are exported ~~within one month~~ within one month from the date on which octroi was levied

for Secretary to Government,
Revenue Department.